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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

SMARTER TODDLER GROUP LLC,

Debtor.

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Post-Confirmation
Chapter 11
Case No. 19-13097 (SCC)

APPLICATION IN SUPPORT OF ENTRY OF FINAL DECREE

**TO: HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE:**

The application of Smarter Toddler Group LLC (the “Debtor”), by its attorneys, Davidoff
Hutcher & Citron LLP, respectfully represents and sets forth as follows:

1. On or about September 27, 2019, the Debtor filed a voluntary petition for
reorganization under Chapter 11 of title 11 of the United States Code, 11 U.S.C. §§101, et seq.,
(the “Bankruptcy Code”).

2. No Official Committee of Unsecured Creditors was appointed herein. No trustee
or examiner has been appointed heretofore in this proceeding.

3. By Order dated April 29, 2020 (the “Confirmation Order”), this Court confirmed
the Debtor’s Liquidating Chapter 11 Plan (the “Plan”)¹.

¹ Capitalized terms not otherwise defined herein shall have the meanings either as set forth in the Plan or in the Confirmation Order.

4. §1101(2) of the Bankruptcy Code states as follows:

"substantial consummation means -

(A) transfer of all or substantially all of the property proposed by the plan to be transferred;

(B) assumption by the debtor or by the successor to the debtor under the plan of the business or of the management of all or substantially all of the property dealt with by the plan; and

(C) commencement of distribution under the plan."

5. It is respectfully submitted that substantial consummation of the Plan has now occurred. Pursuant to the Plan, (a) the Debtor on January 15, 2021 closed on the Court approved sale of the Debtor's assets to Kindercare in accordance with the Plan, (b) the Debtor has commenced to distribute the sale proceeds to, inter alia, the Administrative, Secured and Unsecured Creditors in accordance with the Plan, and (c) the Debtor has completed the claims objection/resolution process.

6. All other aspects of the Plan have been complied with and satisfied, including but not limited to the filing of a Report of Sale and Chapter 11 Closing Report.

7. In addition, all quarterly disbursement reports through January, 2021 have been filed and all outstanding quarterly fees pursuant to 28 U.S.C. Section 1930 and 31 U.S.C. Section 3717 will be paid upon issuance of a final statement from the United States Trustee.

8. Accordingly, the Debtor respectfully requests that the Court enter a Final Decree closing the Chapter 11 Case.

9. No prior request for relief sought herein has been made to this or any other Court.

WHEREFORE, the Debtor respectfully requests the entry of a final decree closing the Chapter 11 Case, together with such other and further relief as is just under the circumstances.

Dated: New York, New York
February 5, 2021

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By: /s/ Jonathan S. Pasternak
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